

# 13.2

## Trusts

Trusts and Estates which make a full Self Assessment return

Numbers and Income 2004-05 to 2008-09 <sup>1 2 3</sup>

Numbers: actual <sup>3</sup>; Amounts: £ million <sup>3</sup>

Band of total income (£)	2004-05	2005-06 <sup>4</sup>	2006-07 <sup>4</sup>	2007-08	2008-09	2004-05	2005-06	2006-07	2007-08	2008-09
<b>Interest in possession trusts</b>										
less than 0	100	100	100	100	100	-5	-5	-10	-15	-10
0 to 1,000	58,000	53,000	40,000	40,500	40,500	5	5	5	5	5
1,000 to 5,000	14,000	14,000	12,500	13,000	12,000	35	35	30	35	30
5,000 to 10,000	6,500	7,000	6,500	6,500	6,000	45	45	45	45	45
10,000 to 20,000	5,500	6,000	5,500	5,500	5,500	70	75	75	75	75
20,000 to 50,000	5,000	5,000	5,000	5,000	5,000	130	140	130	140	135
50,000 to 100,000	2,000	2,500	2,000	2,500	2,000	110	125	115	125	120
100,000 or more	2,000	2,500	2,500	2,500	2,500	630	935	765	820	640
Total	93,500	90,000	74,000	76,000	73,500	1,020	1,360	1,160	1,230	1,040
<b>Trusts paying tax at the rate applicable to trusts</b>										
less than 0	200	200	200	200	200	-5	-5	-5	... <sup>5</sup>	... <sup>5</sup>
0 to 1,000	54,000	45,000	47,000	41,500	40,000	10	10	10	... <sup>5</sup>	... <sup>5</sup>
1,000 to 5,000	29,500	29,000	30,500	29,000	28,000	80	80	85	80	80
5,000 to 10,000	14,500	15,000	16,000	17,000	16,500	105	110	120	125	120
10,000 to 20,000	8,500	9,500	11,500	12,000	11,000	115	125	145	160	150
20,000 to 50,000	5,500	6,500	7,000	7,500	6,500	155	170	195	205	190
50,000 to 100,000	2,000	2,500	3,000	3,000	2,500	115	120	150	160	140
100,000 or more	2,000	2,500	3,000	3,000	2,500	580	655	800	895	850
Total	116,500	110,000	118,500	113,000	107,500	1,150	1,265	1,500	1,620	1,510

### Notes on the Table

1. Because some returns are filed late, statistics for the most recent year will be marginally less complete than for earlier years.
2. This table includes all trusts and estates making a Self Assessment return. Trusts which do not make a Self Assessment return are not captured in the table.
3. Numbers are given to nearest 500 (except for "less than 0" where values are rounded to nearest 100), amounts are given to the nearest £5 million, may cause small discrepancies in totals.
4. The standard rate band was introduced from 6 April 2005. Those trusts with income consistently below this level no longer need to complete a Self Assessment tax return every year.  
The size of the band was £500 for 2005/06 and £1,000 for 2006/07.
5. Values have been suppressed to avoid the possibility of disclosure.

